



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

March 2, 2006

## MEMORANDUM

**To:** Representative Gottlieb

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2005 AB-1051** (LRB 05-4555/1)

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## **M E M O R A N D U M**

February 28, 2006

**TO:** Joe Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 1051 Objecting to Property Tax Assessments

The Department has the following concerns with AB 1051:

1. The bill does not apply to appeals of manufacturing property assessments. Manufacturing property is assessed by the Department of Revenue and appeals of those assessments are treated differently from appeals of locally assessed property. Appeals of manufacturing property assessments are made first to the state Board of Assessors under s. 70.995 (8) (a) and then to the Tax Appeals Commission.
2. The bill first applies to appeals of assessments as of January 1, 2006. The Department would not have time to distribute updated tax information nor train assessors and Board of Review members regarding the new law. Also, some municipalities may have finished their Boards of Review by May.

If you have any questions regarding this technical memorandum, please contact Blair Kruger at (608) 266-1310 or [bkruger@dor.state.wi.us](mailto:bkruger@dor.state.wi.us).

cc: Rep. Gottlieb